

**REMARKS**

In this second preliminary amendment, minor changes have been made to the specification, Fig. 1 has been amended to correct text associated with several blocks, and claims 19 - 23 have been amended to place them in a statutory category. Claims 1 - 38 remain in the application.

Items in Fig. 1 having reference numerals 30, 60 and 90 were not mentioned in the description of the invention. To correct this defect, paragraph 19 of the specification has been amended to add a description for elements 30, 60 and 90. In addition, a proposed drawing correction to Fig. 1 is submitted herewith for approval by the Examiner. More specifically, the text associated with element 60 has been changed to "Subscriber Databases" and given reference numeral 62. Element 60 is described in the amended paragraph 19 as the return mail service provider's mass storage device. The text in block 30 has been changed to "Return Mail Sorter and DP Operators". A formal drawing including the proposed corrections to Fig. 1 is also being provided for approval by the Examiner.

The preamble for each of claims 19-23 has been amended to delete the recitation "processing" and recite instead "controlling a computer system to process". These amendments to the preamble clearly place the claims in a statutory category, since they recite a computer readable medium (i.e., an article of manufacture) that contains a computer program product for controlling a computer system to process a plurality of undeliverable mail items. In other words, the computer readable medium containing the computer program claimed herein when executed on a computer system performs each of the functions recited in the elements of the claim.

Applicants respectfully request acceptance of the above second preliminary amendment.

Respectfully submitted,

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Womble Carlyle Sandridge & Rice, PLLC

P.O. Box 7037

Atlanta, GA 30357-0037

(404) 888-7412 (Telephone)

(404) 870-2405 (Facsimile)

John J. Timar

John J. Timar

Registration No. 32,497

Attorney for Applicants